

GROUP 1 BASIC FINANCING

10 Capital

- 100 Share capital
- 101 Assigned capital
- 102 Capital
- 103 Uncalled capital
- 104 Uncalled non-monetary contributions
- 108 Own shares or equity holdings in special situations
- 109 Own shares or equity holdings for reduction of capital

11 Reserves and other equity instruments

- 110 Share premium or additional paid-in capital
- 111 Other equity instruments
- 112 Legal reserve
- 113 Voluntary reserves
- 114 Special reserves
- 115 Reserves for actuarial gains and losses and other adjustments
- 118 Contributions from equity holders or owners
- 119 Differences on translation of capital to euros

12 Profit/Loss pending distribution or application

- 120 Retained earnings
- 121 Prior periods' losses
- 129 Profit/loss for the period

13 Grants, donations and valuation adjustments

- 130 Government capital grants
- 131 Capital donations and bequests
- 132 Valuation adjustments to available-for-sale financial assets
- 133 Valuation adjustments to available-for-sale financial assets
- 134 Hedging transactions
- 135 Translation differences
- 136 Valuation adjustments to non-current assets and disposal groups held for sale
- 137 Deferred tax income for tax deductions and credits

14 Provisions

- 140 Provisions for long-term employee benefits
- 141 Provision for taxes
- 142 Provision for other liabilities
- 143 Provision for dismantlement, removal or restoration of fixed assets
- 145 Provision for environmental actions
- 146 Provision for restructuring costs
- 147 Provisions for share-based payment transactions

15 Non-current payables of a special nature

- 150 Non-current liability-classified shares or equity holdings
- 153 Liability-classified uncalled share capital or equity holdings
- 154 Liability-classified uncalled non-monetary contributions of shares or equity holdings

16 Non-current payables to related parties

- 160 Non-current debt with related financial institutions
- 161 Non-current payables to suppliers of fixed assets, related parties
- 162 Non-current finance leases payables, related parties
- 163 Other non-current payables to related parties

17 Non-current payables for loans, debentures and other

- 170 Non-current debt with financial institutions
- 171 Non-current payables
- 172 Non-current payables convertible into grants, donations and bequests
- 173 Non-current payables to suppliers of fixed assets
- 174 Non-current finance lease payables
- 175 Non-current bills payable
- 176 Non-current liabilities arising from derivative financial instruments

177 Bonds and obligations

- 178 Convertible bonds and obligations
- 179 Other marketable securities

18 Non-current guarantees, deposits and other liabilities

- 180 Non-current guarantees received
- 181 Advances of long-term sales
- 185 Non-current deposits received
- 189 Non-current financial guarantees

19 Temporary financing

- 190 Shares or equity holdings issued
- 192 Subscribed shares
- 194 Issued capital pending registration
- 195 Liability-classified shares or equity holdings issued
- 197 Liability-classified subscribed shares
- 199 Liability-classified shares or equity holdings issued pending registration

GROUP 2 NON-CURRENT ASSETS

20 Intangible assets

- 200 Research
- 201 Development
- 202 Administrative concessions
- 203 Industrial property
- 204 Goodwill
- 205 Leaseholds
- 206 Computer software
- 209 Advances for intangible assets

21 Property, plant and equipment

- 210 Land and natural resources
- 211 Buildings
- 212 Technical installations
- 213 Machinery
- 214 Equipment
- 215 Other installations
- 216 Furniture
- 217 Information technology equipment
- 218 Motor vehicles
- 219 Other property, plant and equipment

22. Investment property

- 220. Investments in land and natural resources
- 221. Investments in buildings

23. Property, plant and equipment under construction

- 230. Preparation of land and natural resources
- 231. Buildings under construction
- 232. Technical installations under assembly
- 233. Machinery under assembly
- 237. Information technology equipment under assembly
- 239. Advances for property, plant and equipment

24. Non-current investments in related parties

- 240. Non-current investments in related parties
- 241. Non-current debt securities of related parties
- 242. Non-current loans to related parties
- 249. Non-current uncalled equity holdings in related parties

25. Other non-current investments

- 250. Non-current investments in equity instruments
- 251. Non-current debt securities
- 252. Non-current loans
- 253. Non-current loans for disposal of fixed assets
- 254. Non-current loans for personnel
- 255. Non-current assets arising from derivative financial instruments

26. Non-current guarantees and deposits extended

- 260. Non-current guarantees extended
- 265. Non-current deposits extended

28. Accumulated amortisation and depreciation

- 280. Accumulated amortisation of intangible assets
- 281. Accumulated amortisation of property, plant and equipment
- 282. Accumulated amortisation of investment property

29. Impairment of non-current assets

- 290. Impairment of intangible assets
- 291. Impairment of property, plant and equipment
- 292. Impairment of investment property
- 293. Impairment of non-current investments in related parties
- 294. Impairment of non-current debt securities of related parties
- 295. Impairment of non-current loans to related parties
- 297. Impairment of non-current debt securities
- 298. Impairment of non-current loans

GROUP 3 INVENTORIES

30. Goods for resale

- 300. Merchandise A
- 301. Merchandise B
- 31. Raw materials
- 310. Raw materials A
- 311. Raw materials B

32. Other supplies

- 320. Components
- 321. Fuel
- 322. Spare parts
- 325. Sundry materials
- 326. Packaging
- 327. Containers
- 328. Office supplies

33. Work in progress

- 330. Work in progress A
- 331. Work in progress B

34. Semi-finished goods

- 340. Semi-finished goods A
- 341. Semi-finished goods B

35. Finished goods

- 350. Finished goods A
- 351. Finished goods B
- 36. By-products, waste and recovered materials
- 360. By-products A
- 361. By-products B
- 365. Waste A
- 366. Waste B
- 368. Recovered materials A
- 369. Recovered materials B
- 39. Impairment of inventories
- 390. Impairment of merchandise
- 391. Impairment of raw materials
- 392. Impairment of other supplies
- 393. Impairment of work in progress
- 394. Impairment of semi-finished goods
- 395. Impairment of finished goods
- 396. Impairment of by-products, waste and recovered materials

GROUP 4 TRADE PAYABLES AND TRADE RECEIVABLES

40. Suppliers

- 400. Suppliers
- 401. Suppliers, trade bills payable
- 403. Suppliers, group companies
- 404. Suppliers, associates
- 405. Suppliers, other related parties
- 406. Containers and packaging returnable to suppliers
- 407. Advances to suppliers

41. Other payables

- 410. Payables for the rendering of services
- 411. Trade bills payable
- 419. Payables for profit-sharing agreements

43. Trade receivables

- 430. Trade receivables
- 431. Trade receivables, trade bills receivable
- 432. Trade receivables, factoring
- 433. Trade receivables, group companies
- 434. Trade receivables, associates
- 435. Trade receivables, other related parties
- 436. Doubtful trade receivables
- 437. Containers and packaging returnable by customers
- 438. Advances from customers

44. Other receivables

- 440. Receivables
- 441. Receivables, trade bills
- 446. Doubtful receivables
- 449. Receivables for profit-sharing agreements

46. Personnel

- 460. Salary advances
- 465. Salaries payable
- 466. Employee benefits payable through defined contribution schemes

47. Public entities

- 470. Taxation authorities, receivables
- 471. Social Security, receivables
- 472. Input VAT
- 473. Withholdings and payments on account
- 474. Deferred tax assets
- 475. Taxation authorities, taxes payable
- 476. Social Security, payables
- 477. Output VAT

479. Liabilities arising from taxable temporary differences

48. Prepaid expenses and deferred income

- 480. Prepaid expenses
- 485. Deferred income

49. Impairment of trade receivables and current provisions

- 490. Impairment of trade receivables
- 493. Impairment of trade receivables from related parties
- 499. Trade provisions

GROUP 5 FINANCIAL ACCOUNTS

50. Current debentures, payables of a special nature and similar issuances

- 500. Current bonds and obligations
- 501. Current convertible bonds and obligations
- 502. Current liability-classified shares or equity holdings
- 505. Other current marketable securities
- 506. Current interest on debentures and similar issues
- 507. Dividends payable on liability-classified instruments
- 509. Redeemed marketable securities

51. Current payables to related parties

- 510. Current debt with related financial institutions
- 511. Current payables to suppliers of fixed assets, related parties
- 512. Current finance lease payables, related parties

513. Other current payables to related parties
514. Current interest on payables to related parties
52. Current payables for loans and other
520. Current debt with financial institutions
521. Current payables
522. Current payables convertible into grants, donations and bequests
523. Current payables to suppliers of fixed assets
524. Current finance lease payables
525. Current bills payable
526. Dividend payable
527. Current interest on debt with financial institutions
528. Current interest on payables
529. Current provisions
53. Current investments in related parties
530. Current investments in related parties
531. Current debt securities of related parties
532. Current loans to related parties
533. Current interest on debt securities of related parties
534. Current interest on loans to related parties
535. Dividend receivable on investments in related parties
539. Current uncalled equity holdings in related parties
54. Other current investments
540. Current investments in equity instruments
541. Current debt securities
542. Current loans
543. Current loans for disposal of fixed assets
544. Current loans to personnel
545. Dividend receivable
546. Current interest on debt securities
547. Current interest on loans
548. Current deposits
549. Current uncalled equity holdings
55. Accounts other than bank accounts
550. Current account with owner
551. Current account with equity holders and directors
552. Current account with other individuals and related entities
553. Current accounts in mergers and spin-offs
554. Current account with temporary joint ventures and co-ownerships
555. Items pending application
556. Called-up equity holdings
557. Interim dividend
558. Receivable on called-up capital
559. Current derivative financial instruments
56. Current guarantees, deposits, prepaid expenses and deferred income
560. Current guarantees received
561. Current deposits received
565. Current guarantees extended
566. Current deposits extended
567. Prepaid interest
568. Unearned interest received
569. Current financial guarantees
57. Cash
570. Cash, euros
571. Cash, foreign currency
572. Banks and financial institutions, demand current accounts, euros
573. Banks and financial institutions, demand current accounts, foreign currency
574. Banks and financial institutions, savings accounts, euros
575. Banks and financial institutions, savings accounts, foreign currency
576. Short-term highly-liquid investments
58. Non-current assets held for sale and associated assets and liabilities
580. Fixed assets
581. Investments with individuals and related entities
582. Investments
583. Inventories and trade and other receivables
584. Other assets
585. Provisions
586. Payables of a special nature
587. Payables to individuals and related entities
588. Trade and other payables
589. Other liabilities
59. Impairment of current investments and non-current assets held for sale
593. Impairment of current investments in related parties
594. Impairment of current debt securities of related parties
595. Impairment of current loans to related parties
597. Impairment of current debt securities
598. Impairment of current loans
599. Impairment of non-current assets held for sale

GROUP 6 PURCHASES AND EXPENSES

60. Purchases
600. Merchandise purchased
601. Raw materials purchased
602. Other supplies purchased
606. Prompt payment discounts on purchases
607. Subcontracted work
608. Purchase returns and similar transactions
609. Volume discounts
61. Changes in inventories
610. Changes in inventories of merchandise
611. Changes in inventories of raw materials
612. Changes in inventories of other supplies
62. External services
620. Research and development expenses for the period
621. Leases and royalties
622. Repairs and maintenance
623. Independent professional services
624. Transport
625. Insurance premiums
626. Banking and similar services
627. Advertising, publicity and public relations
628. Utilities
629. Other services
63. Taxes
630. Income tax
631. Other taxes
633. Negative adjustments to income tax
634. Negative adjustments to indirect taxes
636. Tax refunds
638. Positive adjustments to income tax
639. Positive adjustments to indirect taxes
64. Personnel expenses
640. Salaries and wages
641. Termination benefits
642. Social Security payable by the company
643. Long-term employee benefits payable through defined contribution schemes
644. Long-term employee benefits payable through defined benefit schemes
645. Equity-based employee benefits
649. Employee benefits expense
65. Other expenses
650. Losses on irrecoverable trade receivables
651. Results on profit-sharing agreements
659. Other operating losses
66. Finance expenses
660. Finance expenses arising from provision adjustments
661. Interest on bonds and obligations
662. Interest on payables
663. Losses on fair value measurement of financial instruments
664. Expenses arising on dividends payable on liability-classified instruments
665. Interest on discounted bills and factoring transactions
666. Losses on investments and debt securities
667. Losses on non-trade receivables
668. Exchange losses
669. Other finance expenses
67. Losses on non-current assets and exceptional expenses
670. Losses on intangible assets
671. Losses on property, plant and equipment
672. Losses on investment property
673. Losses on non-current investments in related parties
675. Losses on transactions with own bonds
678. Exceptional expenses
68. Amortisation and depreciation
680. Amortisation of intangible assets
681. Depreciation of property, plant and equipment
682. Depreciation of investment property
69. Impairment losses and other charges
690. Impairment losses on intangible assets
691. Impairment losses on property, plant and equipment
692. Impairment losses on investment property
693. Impairment losses on inventories
694. Impairment losses on trade receivables
695. Trade provisions
696. Impairment losses on non-current investments and debt securities
697. Impairment losses on non-current loans
698. Impairment losses on current investments and debt securities
699. Impairment losses on current loans

GROUP 7 SALES AND INCOME

70. Sales of merchandise, work carried out by the company for assets, services, etc.
700. Merchandise sold
701. Finished goods sold
702. Semi-finished goods sold
703. By-products and waste sold
704. Containers and packaging sold
705. Services rendered
706. Prompt payment discounts
708. Sales returns and similar transactions.
709. Volume discounts
71. Changes in inventories
710. Changes in inventories of work in progress
711. Changes in inventories of semi-finished goods
712. Changes in inventories of finished goods
713. Changes in inventories of by-products, waste and recovered materials
73. Work carried out by the company for assets
730. Work carried out by the company for intangible assets
731. Work carried out by the company for property, plant and equipment
732. Work carried out by the company for investment property
733. Work carried out by the company for property, plant and equipment in progress
74. Grants, donations and bequests
740. Operating grants, donations and bequests
746. Capital grants, donations and bequests taken to income
747. Other grants, donations and bequests taken to income
75. Other income
751. Results on profit-sharing agreements
752. Income from lease agreements
753. Income from transfer of industrial property rights
754. Commission income
755. Income from services to personnel
759. Income from other services
76. Finance income
760. Dividends
761. Income from debt securities
762. Income from loans
763. Gains on fair value measurement of financial instruments
766. Gains on investments and debt securities
767. Income from related assets and reimbursement rights from long-term employee benefits
768. Exchange gains
769. Other finance income
77. Gains on non-current assets and exceptional income
770. Gains on intangible assets
771. Gains on property, plant and equipment
772. Gains on investment property
773. Gains on non-current investments in related parties
774. Negative goodwill on business combinations
775. Gains on transactions with own bonds
778. Exceptional income
79. Surplus and use of provisions and impairment losses
790. Reversal of impairment of intangible assets
791. Reversal of impairment of property, plant and equipment
792. Reversal of impairment of investment property
793. Reversal of impairment of inventories
794. Reversal of impairment of trade receivables
795. Provision surpluses
796. Reversal of impairment of non-current investments and debt securities
797. Reversal of impairment of non-current loans
798. Reversal of impairment of current investments and debt securities
799. Reversal of impairment of current loans